



ABI Forum CSR 2016

Sustainability reporting and
sustainability integration in the
business

Claudia Stracchi, 2nd December, Rome

Materiality

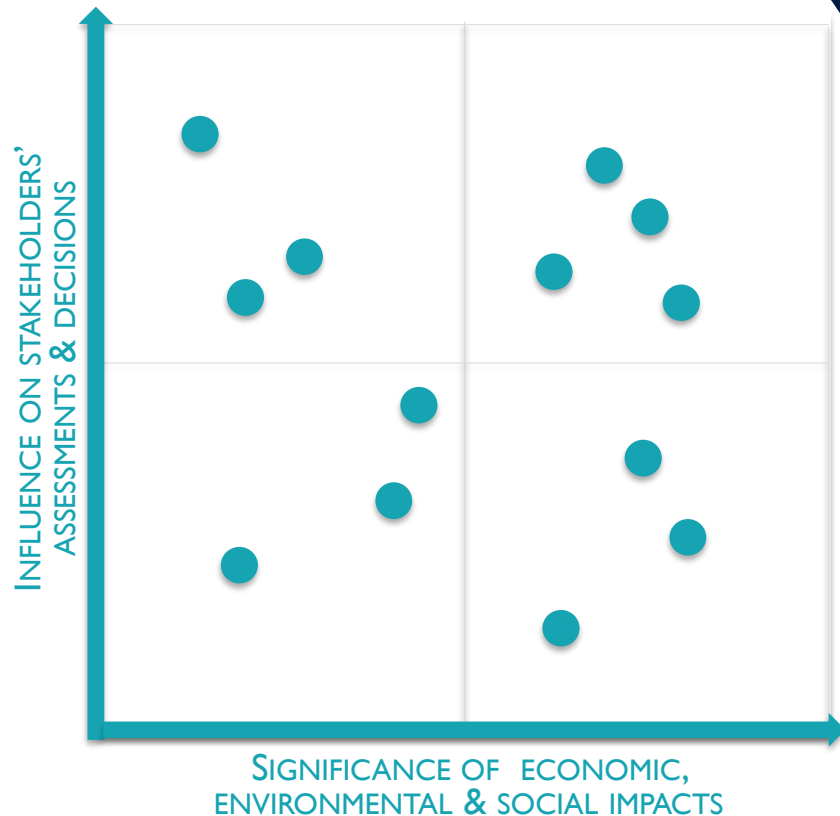
GRI Standards' Materiality Principle



Materiality Principle

The report shall cover topics that:

- reflect the reporting organization's **significant economic, environmental, and social impacts; OR**
- substantively **influence the assessments and decisions of stakeholders.**



Materiality: the current landscape

WBCSD study results



80%

WBCSD members that have disclosed they use a materiality process.

(2013: 57%)

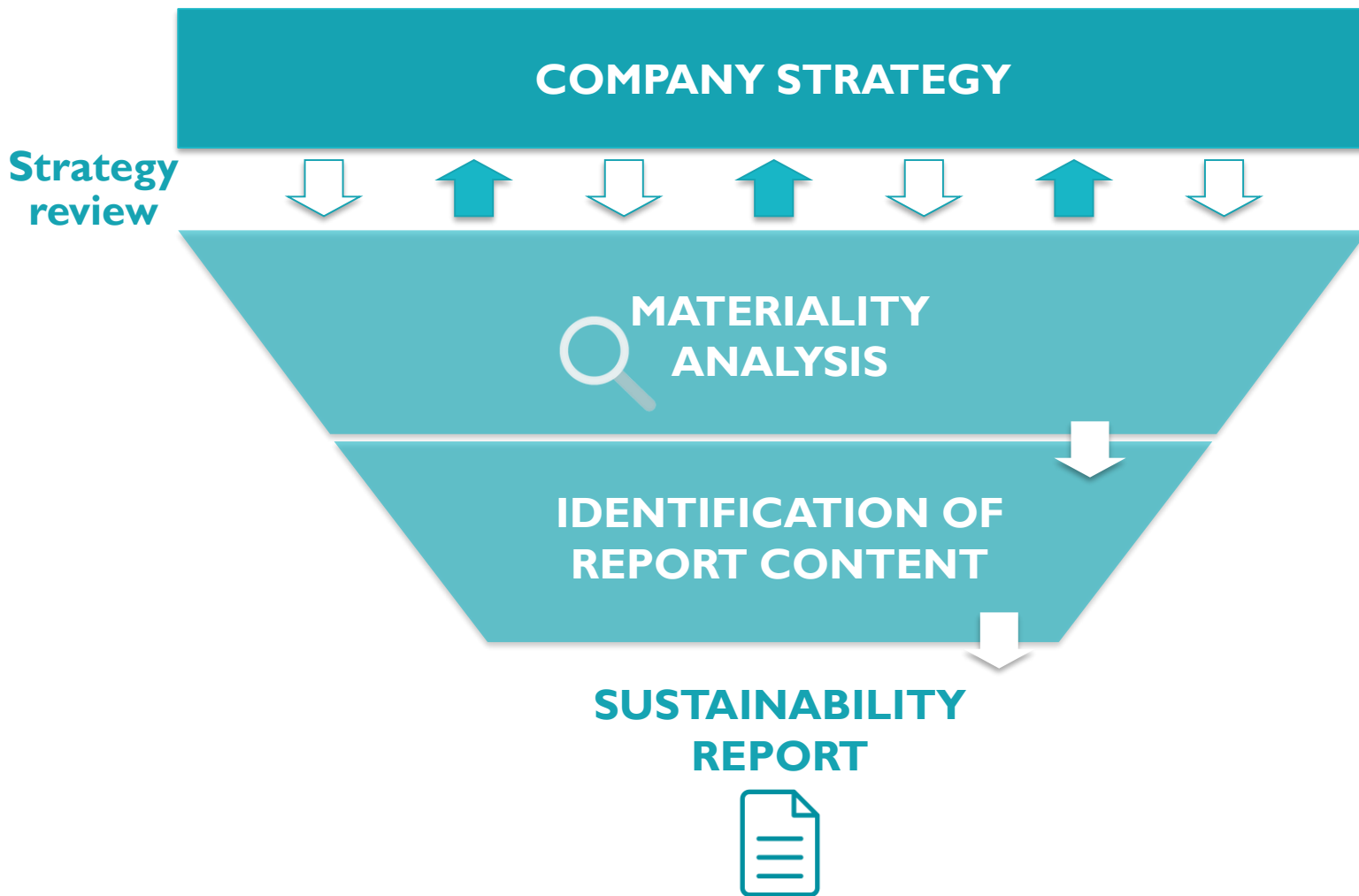
37%

WBCSD members that have applied materiality to determine the content of their reports.

(2013: 12%)

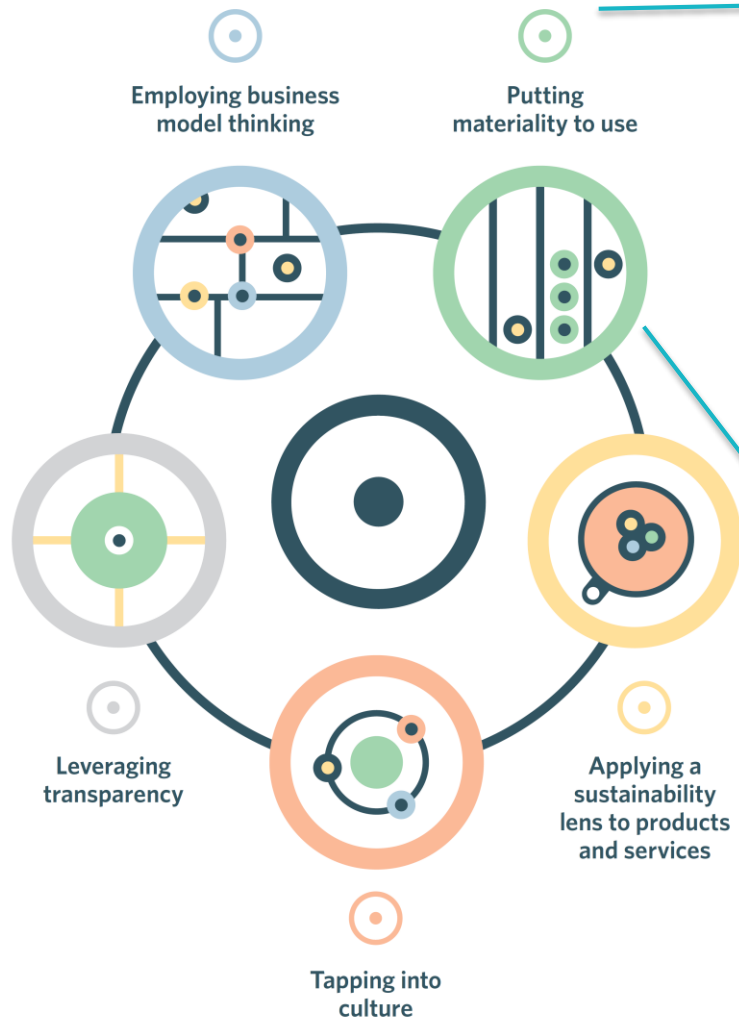


The transformative power of materiality



The transformative power of materiality

Pathway to integrating sustainability



Putting materiality to use

A materiality analysis allows a company to embed sustainability issues into its core business strategy. To improve strategic focus, SustainAbility recommends that companies:

- Focus on a narrow set of issues
- Act on the key issues

The transformative power of materiality

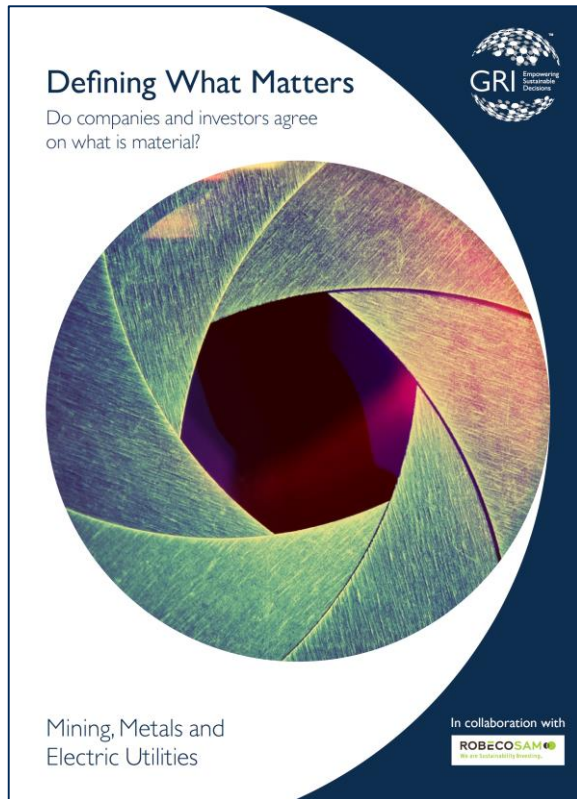
WBCSD study results



- The WBCSD's research finds little evidence to suggest that companies use a materiality analysis to inform strategy.
- Materiality can be transformative when it is used beyond the report to engage the business in its sustainability priorities and to help guide decisions about resource allocation.



Useful resources on materiality

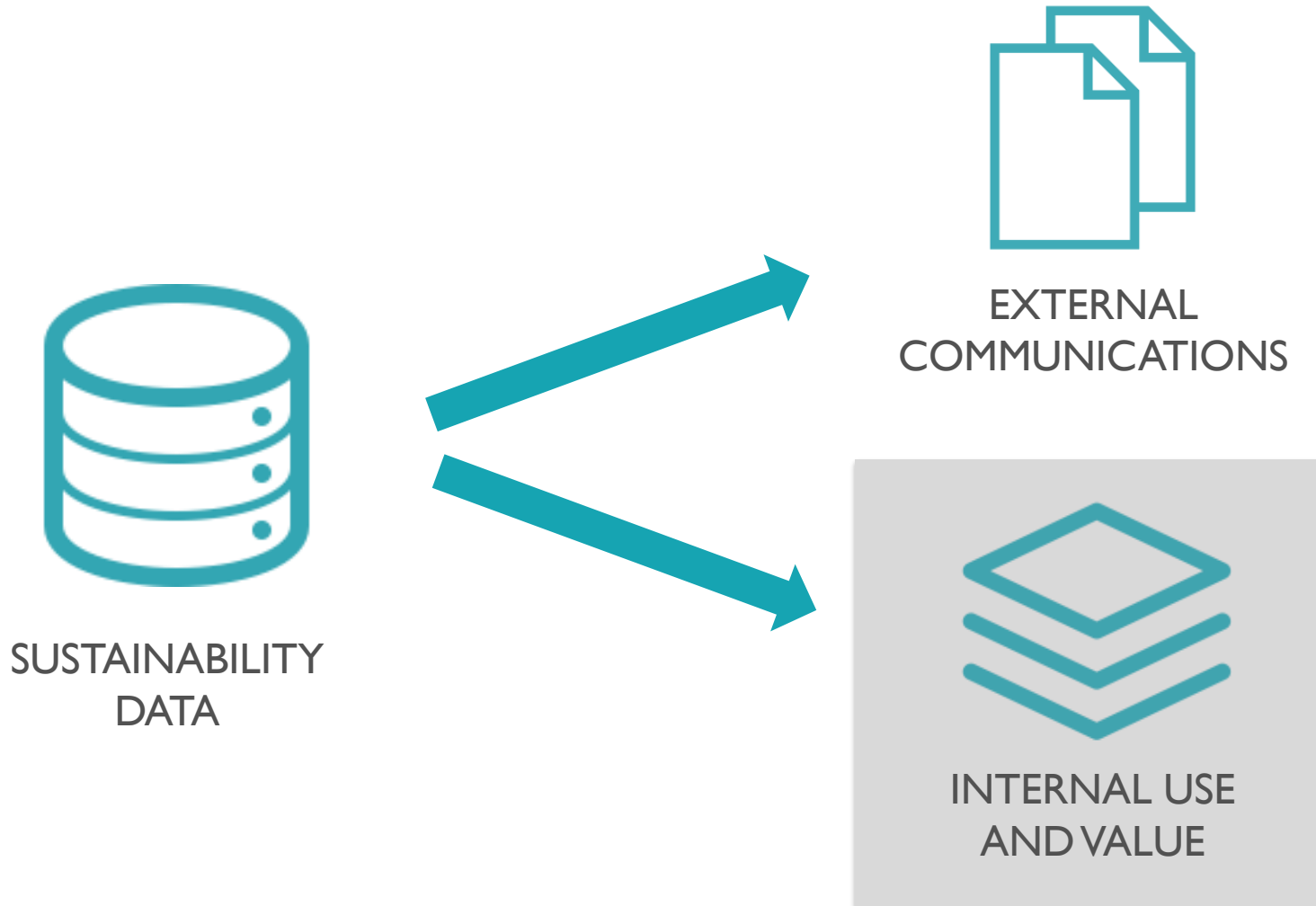


Defining What Matters:
Do companies and investors agree
on what is material?
Mining, Metals and Electric Utilities
2016



Defining Materiality: What Matters
to Reporters and Investors
Technology Hardware & Equipment and
Banks & Diverse Financial Sectors
2015

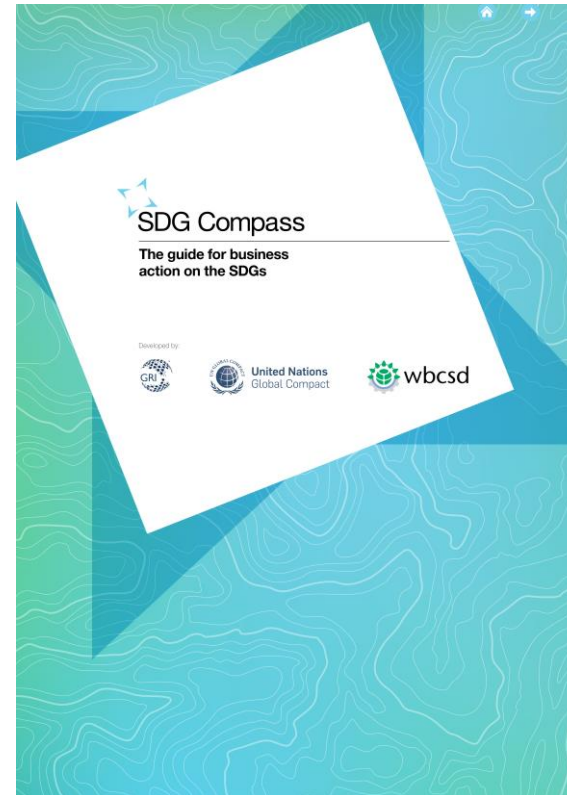
Sustainability reporting and business integration



Useful resources on SDGs



Measuring impact –
How Business Accelerates the
Sustainable Development Goals



SDG Compass –
The guide for business
action on the SDGs

Corporate Leadership Groups



GRI Corporate Leadership Group on Reporting 2030

Understand and demonstrate your contributions to the SDGs



GRI Corporate Leadership Group on integrated reporting

In collaboration with the International Integrated Reporting Council (IIRC)

Thank you



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